Diploma in Chartered Accountancy

John Molson
School of Business
Concordia University

CHARTERED ACCOUNTANCY: YOUR SUCCESS STARTS HERE (Diploma in Chartered Accountancy)

If your career goals include the prestigious chartered accountant (CA) designation, then the Diploma in Chartered Accountancy at the John of Molson School of Business is the top choice.

Our program will prepare you for a career in chartered accountancy, earn you a Graduate Diploma in Accountancy, and satisfy the educational requirements of l'Ordre des comptables agréés du Québec (Quebec Order of Chartered Accountants). The program will also prepare you to write the Uniform Final Examination (UFE) of the Canadian Institute of Chartered Accountants.

If you have any questions about the program, please contact our office. We would be delighted to assist you.

Wendy Roscoe, CA
Director

OUR NUMBERS SPEAK FOR THEMSELVES

Our graduates are among the top chartered accountants in Canada. Since 1992 our students' performance on the UFE, the extremely difficult examination all aspiring CAs must pass, has been no less than stellar. Our students also routinely rank in the top 10 in Quebec and the top 20 in Canada.

UFE Medal Winners

2000	Sonya Branco, silver
1999	Till-Arne Hahn, silver
1998	Jethro Bushenbaum, gold
1996	Patrice Ouimet, gold
1995	Kimberly Miousse, silver

AACSB Accounting Accreditation

In spring 2001 the accounting programs at the John Molson School of Business were accredited by the Association to Advance Collegiate Schools of Business (AACSB), making us the **first school in Canada** to earn this prestigious designation.

GENERAL REQUIREMENTS — CHARTERED ACCOUNTANT

To obtain the designation of Chartered Accountant (CA) in the Province of Quebec, you must fulfil the following requirements:

1) Possess an undergraduate degree from a recognized university.
2) Complete a program of studies in preparation for the Uniform Final Examination. At the John Molson School of Business, this program is the Graduate Diploma in Accountancy.
3) Pass the Uniform Final Examination.
4) Serve a two-year practical training period with an accredited firm of chartered accountants.
5) Be a Canadian citizen or landed immigrant.
6) Pass the French language examination given by l'Office de la langue française (some students may be exempt).

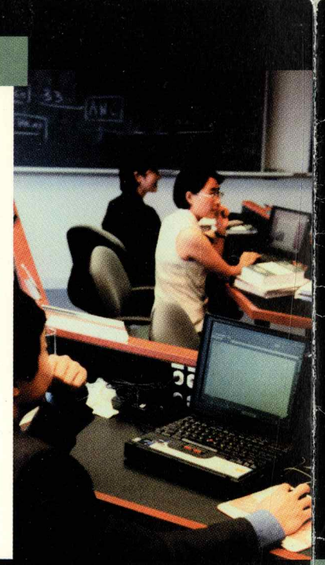
(NOTE: Certain of the above requirements may be waived for applicants who have earned the CA designation or equivalent in other jurisdictions.)

GENERAL REQUIREMENTS — UNDERGRADUATE COURSES

To be admitted to the Diploma in Chartered Accountancy at the John Molson School of Business, you require an undergraduate degree from a recognized university, a cumulative GPA of 3.0, and a grade of B- or better (based on this university's standards) in the following courses or their equivalents:

ACCO 310	Intermediate Accounting I
ACCO 320	Intermediate Accounting II
ACCO 420	Advanced Financial Accounting
ACCO 330	Cost & Management Accounting
ACCO 430	Advanced Management Accounting
OR	
ACCO 470A	Special Topics in Accounting
ACCO 450	Financial Auditing
ACCO 340	Income Taxation in Canada
ACCO 440	Advanced Taxation
COMM 308	Finance
COMM 301	M.I.S.
COMM 310/401	Strategy and Competition
COMM 315	Business Law and Ethics

(NOTE: These requirements are subject to change without notice or prejudice.)



Students who have not attained the required grades in the undergraduate courses listed adjacent must normally upgrade their marks. Students are advised to see an academic advisor prior to repeating any courses.

Students who have a bachelor's degree but have not completed all the undergraduate requirements must normally complete the required undergraduate courses prior to entry into the program.

CONTACT INFORMATION

Diploma in Chartered Accountancy
1550 de Maisonneuve Blvd. W.
Room GM 600-35
Montreal, Quebec
H3G 1M8

Telephone: 514-848-7344 or 514-848-7342
E-mail: acco@jmsb.concordia.ca

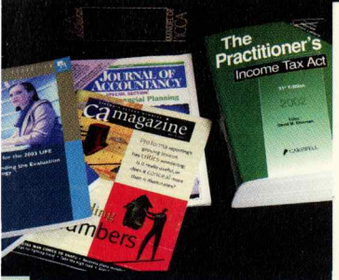
Wendy Roscoe, CA, Director

Mitali Das, Interim Assistant to the Director

TO OBTAIN MORE INFORMATION
PLEASE VISIT OUR WEBSITE AT

www.johnmolson.concordia.ca/programs/graduate/dipacco/index.html

John Molson School of Business
Concordia University



PROGRAM REQUIREMENTS

After all the undergraduate course requirements or their equivalents have been fulfilled, the following courses (30 credits) in the program must be successfully completed.

COURSE DESCRIPTIONS

ACCO 612 Financial Accounting Theory in Practice (4 credits)
This course addresses the application of accounting theory to practice. Topics include an examination of different approaches to financial accounting, the accounting standard setting process, the basic components of alternative accounting frameworks, and financial statement disclosure.

ACCO 613 Financial Accounting: Comprehensive Applications (4 credits)
Prerequisite: ACCO 612
This course builds on the materials examined in Accounting 612. Study will focus on the integration of financial accounting theory with current reporting practices.

ACCO 631 Business Advisory Services (4 credits)
This course will integrate knowledge obtained in various areas of accounting, auditing, and taxation to solve problems covering a variety of business situations.

ACCO 635 An Integrated Approach to Auditing (4 credits)
Prerequisites: ACCO 678, ACCO 643; Corequisite: ACCO 613
This course introduces advanced topics in auditing as well as important CICA Handbook sections not previously covered in other auditing courses.

ACCO 643 Income Taxation (4 credits)
The course focuses on specialized topics in taxation. Coverage includes tax planning concepts and techniques, taxation aspects of business decisions including purchase and sale of a business, transfers to and from a corporation, estate freezes, and corporate reorganizations.

ACCO 678 Contemporary Issues for Accountants (4 credits)
This course covers topics that will be of particular interest to chartered accountants. The topics covered will vary depending upon the issues that are of relevance to the profession given the nature of the business environment.

ACCO 685 Comprehensive Case Analysis and Integration, and Uniform Final Examination Preparation (6 credits)
This course consists of 2 modules: the comprehensive case analysis and integration module and the UFE preparation module, and it is intended for those students who plan to write the UFE in September of that year.
Prerequisites: ACCO 613 and ACCO 635, or permission from the Program Director.

(NOTE: Program students must maintain a minimum grade point average of 2.70 during their program of study in order to be considered a student in good standing.)

NON-CANADIAN UNDERGRADUATE DEGREES

This section serves to outline the program's policy regarding students holding non-Canadian undergraduate degrees who wish to enter Diploma in Chartered Accountancy.

If a student holds an undergraduate degree from a university outside of Canada, this does not necessarily imply that he or she has fulfilled all the undergraduate requirements for entry into the program. Even if accounting courses have been successfully completed, they may have to be repeated to ensure that the student obtains the Canadian perspective on financial accounting, auditing and taxation rules and regulations (Canadian generally accepted accounting principles [GAAP], generally accepted auditing standards [GAAS], and the *Canadian Income Tax Act*).

Students who hold an undergraduate degree from a country other than Canada must:

1. Obtain an evaluation of courses completed at the undergraduate level from the Diploma in Accountancy Program. Upon evaluation, the program office will provide a form indicating the prerequisite courses, if any, a student must complete before applying to the program.

2. Open a file with the l'Ordre des comptables agréés du Québec (address below). The form obtained from the Diploma in Accountancy program office will outline which papers the students must take with them and what fees they will be required to pay.

   l'Ordre des comptables agréés du Québec
   680 Sherbrooke St. W., 18th Floor
   Montreal, Quebec H3A 2S3
   Tel: 514-982-4806

3. At the same time, arrange to establish the Quebec equivalence (based on the Quebec education system) of education received abroad. This is done through the Quebec immigration office at the address below. Once the equivalency document has been received, it must de delivered to l'Ordre des comptables agréés du Québec for final approval.

   Ministère des Relations avec les citoyens et de l'Immigration (MRCI)
   800, boulevard de Maisonneuve Ouest
   Montreal, Quebec H2L 4L8
   Tel: 514-864-9191
   www.immg.gouv.qc.ca

Students who do not have the required undergraduate courses or their equivalents cannot apply to the Diploma in Accountancy Program, but must first complete the requirements as an independent student at the undergraduate level. Information on how to register as an independent student can be obtained from the Office of the Registrar at 514-848-2668 or online at www.johnmolson.concordia.ca/programs/ugrad/independent.html.